

Trends in School Corporation Expenditures by Object

Biannual Financial Report Data

Wawasee Community School Corp (4345)

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Student Academic Achievement							
Certified Salaries	110	\$10,439,916	\$10,584,924	\$10,638,766	\$10,285,225	-0.4%	-3.3%
Group Health Insurance	222	\$2,373,399	\$2,195,302	\$1,421,751	\$1,108,825	-17.3%	-22.0%
Non - Certified Salaries	120	\$835,458	\$848,733	\$899,349	\$883,198	1.4%	-1.8%
Social Security Certified	212	\$775,061	\$792,317	\$785,546	\$760,731	-0.5%	-3.2%
Teacher Retirement Fund, After 7-1-95	216	\$658,905	\$675,596	\$695,515	\$717,676	2.2%	3.2%
Licensed Employees	135	\$231,935	\$245,126	\$238,224	\$260,483	2.9%	9.3%
Operational Supplies	611	\$241,663	\$288,968	\$336,001	\$238,200	-0.4%	-29.1%
Textbooks	630	\$365,867	\$139,277	\$118,768	\$160,381	-18.6%	35.0%
Instruction Services	311	\$107,107	\$103,327	\$172,905	\$135,819	6.1%	-21.4%
Travel	580	\$85,916	\$119,688	\$79,744	\$106,237	5.5%	33.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$129,376	\$127,896	\$120,468	\$102,574	-5.6%	-14.9%
Equipment	730	\$41,681	\$75,890	\$139,126	\$99,097	24.2%	-28.8%
Public Employees Retirement Fund	214	\$60,440	\$72,553	\$88,063	\$95,478	12.1%	8.4%
Group Life Insurance	221	\$64,567	\$65,206	\$64,476	\$67,243	1.0%	4.3%
Social Security Noncertified	211	\$61,669	\$62,782	\$66,752	\$64,720	1.2%	-3.0%
Other Group Insurance Authorized by Statute	224	\$30,333	\$31,148	\$30,344	\$31,069	0.6%	2.4%
Statistical Services	317	\$33,786	\$36,555	\$32,235	\$30,000	-2.9%	-6.9%
Other Professional and Technical Services	319	\$23,567	\$24,320	\$27,772	\$24,727	1.2%	-11.0%
Library Books	640	\$4,931	\$35,646	\$23,216	\$24,359	49.1%	4.9%
Other Supplies and Materials	615, 660 - 689	\$625	\$974	\$11,289	\$17,515	130.1%	55.2%
Professional Development	748	\$0	\$358	\$9,514	\$13,421	NA	41.1%
Content	747	\$0	\$12,739	\$19,505	\$10,983	NA	-43.7%
Periodicals	650	\$5,036	\$7,620	\$6,230	\$7,032	8.7%	12.9%
Gasoline and Lubricants	613	\$859	\$3,029	\$2,828	\$2,322	28.2%	-17.9%
Instructional Programs Improvement Services	312	\$4,534	\$5,123	\$6,423	\$1,970	-18.8%	-69.3%
Printing and Binding	550	\$1,476	\$1,126	\$3,191	\$1,800	5.1%	-43.6%
Stipends	131	\$538	\$5,266	\$14,376	\$1,268	23.9%	-91.2%
Computer Hardware	741	\$479	\$1,974	\$2,688	\$364	-6.7%	-86.5%
Pupil Services	313	\$5,284	\$0	\$45	\$221	-54.8%	391.7%
Other Employee Benefits	241 - 290	\$0	\$0	\$2,980	\$0	NA	-100.0%
Other Technology Hardware	746	\$0	\$3,147	\$0	\$0	NA	NA
Rentals	440	\$19,350	\$0	\$300	\$0	-100.0%	-100.0%
Insurance	520	\$0	\$0	\$271	\$0	NA	-100.0%
Student Academic Achievement Total		\$16,603,758	\$16,566,611	\$16,058,663	\$15,252,935	-2.1%	-5.0%
Student Instructional Support							
Certified Salaries	110	\$1,166,153	\$1,259,468	\$1,280,892	\$1,165,352	0.0%	-9.0%
Non - Certified Salaries	120	\$637,910	\$655,972	\$704,532	\$675,197	1.4%	-4.2%

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						Compound Annual Growth	Percent Change 2014 to 2015
Group Health Insurance	222	\$30,699	\$24,367	\$324,566	\$318,778	79.5%	-1.8%
Teacher Retirement Fund, After 7-1-95	216	\$97,154	\$106,168	\$109,564	\$96,375	-0.2%	-12.0%
Social Security Certified	212	\$84,739	\$91,352	\$92,791	\$84,063	-0.2%	-9.4%
Public Employees Retirement Fund	214	\$49,475	\$57,579	\$72,459	\$72,426	10.0%	0.0%
Social Security Noncertified	211	\$43,194	\$43,929	\$48,820	\$46,457	1.8%	-4.8%
Pupil Services	313	\$65,163	\$37,215	\$61,770	\$19,968	-25.6%	-67.7%
Group Life Insurance	221	\$17,699	\$16,138	\$17,167	\$16,611	-1.6%	-3.2%
Operational Supplies	611	\$18,664	\$17,078	\$9,651	\$8,634	-17.5%	-10.5%
Teacher Retirement Fund, Prior to 7-1-95	215	\$7,277	\$7,489	\$7,500	\$7,425	0.5%	-1.0%
Travel	580	\$4,716	\$7,704	\$1,495	\$4,521	-1.1%	202.4%
Other Employee Benefits	241 - 290	\$0	\$0	\$0	\$3,200	NA	NA
Other Group Insurance Authorized by Statute	224	\$3,012	\$2,927	\$2,846	\$2,551	-4.1%	-10.4%
Printing and Binding	550	\$1,275	\$695	\$810	\$945	-7.2%	16.7%
Other Professional and Technical Services	319	\$478	\$552	\$379	\$687	9.5%	81.4%
Equipment	730	\$9,424	\$0	\$0	\$0	-100.0%	NA
Student Instructional Support Total		\$2,237,033	\$2,328,633	\$2,735,241	\$2,523,189	3.1%	-7.8%
Overhead and Operational							
Non - Certified Salaries	120	\$2,582,018	\$2,588,606	\$2,793,666	\$2,731,464	1.4%	-2.2%
Heating and Cooling for Buildings - Gas	622	\$871,978	\$678,771	\$926,305	\$905,900	1.0%	-2.2%
Food Purchases	614	\$573,919	\$593,456	\$584,893	\$581,382	0.3%	-0.6%
Group Health Insurance	222	\$233,144	\$277,482	\$511,411	\$574,374	25.3%	12.3%
Vehicles	731	\$487,949	\$509,168	\$402,760	\$469,455	-1.0%	16.6%
Insurance	520	\$450,239	\$375,877	\$440,264	\$432,683	-1.0%	-1.7%
Gasoline and Lubricants	613	\$357,752	\$349,626	\$360,311	\$399,993	2.8%	11.0%
Certified Salaries	110	\$377,620	\$387,982	\$402,588	\$358,754	-1.3%	-10.9%
Public Employees Retirement Fund	214	\$194,036	\$229,725	\$284,945	\$284,638	10.1%	-0.1%
Operational Supplies	611	\$226,878	\$214,697	\$237,532	\$251,139	2.6%	5.7%
Other Employee Benefits	241 - 290	\$51,861	\$224,954	\$221,313	\$233,193	45.6%	5.4%
Repairs and Maintenance Services	430	\$94,886	\$167,623	\$166,237	\$206,479	21.5%	24.2%
Social Security Noncertified	211	\$192,798	\$192,953	\$207,040	\$202,049	1.2%	-2.4%
Content	747	\$140,142	\$152,690	\$122,961	\$185,226	7.2%	50.6%
Water and Sewage	411	\$134,679	\$130,835	\$133,294	\$173,159	6.5%	29.9%
Other Supplies and Materials	615, 660 - 689	\$66,335	\$73,353	\$83,259	\$77,339	3.9%	-7.1%
Board of Education Services	318	\$49,746	\$45,196	\$48,075	\$62,985	6.1%	31.0%
Other Professional and Technical Services	319	\$3,030	\$11,061	\$39,720	\$56,654	107.9%	42.6%
Computer Hardware	741	\$29,989	\$53,094	\$70,768	\$46,176	11.4%	-34.7%
Light and Power - Other Than Heating and Cooling	625	\$14,237	\$150,256	\$17,450	\$41,640	30.8%	138.6%
Travel	580	\$19,228	\$17,381	\$25,638	\$35,366	16.5%	37.9%

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Printing and Binding	550	\$6,310	\$34,360	\$39,923	\$32,597	50.8%	-18.4%
Pre-2008 Object Code - Temporary Salaries	130	\$54,972	\$50,503	\$37,099	\$31,282	-13.1%	-15.7%
Removal of Refuse and Garbage	412	\$25,268	\$30,186	\$27,367	\$24,659	-0.6%	-9.9%
Social Security Certified	212	\$23,155	\$23,818	\$25,218	\$21,797	-1.5%	-13.6%
Tires and Repairs	612	\$18,617	\$21,151	\$19,619	\$21,066	3.1%	7.4%
Group Life Insurance	221	\$19,470	\$19,640	\$20,640	\$20,782	1.6%	0.7%
Teacher Retirement Fund, After 7-1-95	216	\$14,394	\$14,309	\$14,313	\$17,537	5.1%	22.5%
Bank Service Charges	871	\$9,318	\$18,420	\$10,075	\$13,235	9.2%	31.4%
Telephone	531	\$12,272	\$11,227	\$8,575	\$9,116	-7.2%	6.3%
Advertising	540	\$5,249	\$4,304	\$7,220	\$7,313	8.6%	1.3%
Other Technology Hardware	746	\$1,327	\$9,517	\$4,301	\$6,181	46.9%	43.7%
Dues and Fees	810	\$4,200	\$4,200	\$4,460	\$4,497	1.7%	0.8%
Equipment	730	\$17,616	\$65,600	\$25,840	\$3,018	-35.7%	-88.3%
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$3,000	\$3,000	NA	0.0%
Other Group Insurance Authorized by Statute	224	\$3,942	\$3,732	\$2,718	\$2,610	-9.8%	-4.0%
Teacher Retirement Fund, Prior to 7-1-95	215	\$4,205	\$4,277	\$4,537	\$2,173	-15.2%	-52.1%
Unemployment Insurance	230	\$33,399	\$19,023	\$2,743	\$380	-67.3%	-86.1%
Miscellaneous Objects	876 - 899	\$0	\$7,198	\$0	\$101	NA	NA
Student Transportation Services	510	\$795	\$4,115	\$0	\$0	-100.0%	NA
Severance/Early Retirement Pay	213	\$0	\$1,804	\$0	\$0	NA	NA
Equipment Purchase over the LEA's Cap. Threshold	735	\$0	\$0	\$3,663	\$0	NA	-100.0%
Pupil Services	313	\$0	\$0	\$6,855	\$0	NA	-100.0%
Distance Learning Equipment	742	\$0	\$501	\$0	\$0	NA	NA
Transfer Tuition to Private Sources	563	\$0	\$0	\$413	\$0	NA	-100.0%
Overhead and Operational Total		\$7,406,972	\$7,772,672	\$8,349,009	\$8,531,392	3.6%	2.2%
Non Operational							
Redemption of Principal	831	\$3,462,000	\$3,755,000	\$5,220,000	\$4,190,000	4.9%	-19.7%
Interest	832	\$1,796,810	\$1,625,761	\$1,473,054	\$1,358,293	-6.8%	-7.8%
Construction Services	450	\$2,302,270	\$2,018,794	\$1,919,812	\$1,184,977	-15.3%	-38.3%
Improvements Other Than Buildings	715	\$1,237,979	\$931,983	\$1,215,980	\$1,055,396	-3.9%	-13.2%
Repairs and Maintenance Services	430	\$462,710	\$401,058	\$469,191	\$562,941	5.0%	20.0%
Certified Salaries	110	\$172,063	\$176,000	\$195,086	\$329,154	17.6%	68.7%
Licensed Employees	135	\$90,422	\$91,313	\$101,101	\$168,304	16.8%	66.5%
Equipment	730	\$190,846	\$154,157	\$175,921	\$145,882	-6.5%	-17.1%
Non - Certified Salaries	120	\$136,426	\$122,989	\$129,890	\$138,338	0.3%	6.5%
Rentals	440	\$144,099	\$136,517	\$113,806	\$115,811	-5.3%	1.8%
Computer Hardware	741	\$223,136	\$131,251	\$97,496	\$88,579	-20.6%	-9.1%
Connectivity	744	\$44,768	\$46,680	\$44,700	\$43,223	-0.9%	-3.3%

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Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
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Professional Development	748	\$21,817	\$36,925	\$14,646	\$38,933	15.6%	165.8%
Social Security Certified	212	\$20,137	\$20,449	\$23,008	\$37,437	16.8%	62.7%
Teacher Retirement Fund, After 7-1-95	216	\$17,108	\$17,706	\$23,182	\$30,009	15.1%	29.4%
Dues and Fees	810	\$5,524	\$3,910	\$18,530	\$27,904	49.9%	50.6%
Other Technology Hardware	746	\$12,234	\$21,960	\$5,265	\$25,949	20.7%	392.8%
Other Professional and Technical Services	319	\$85,416	-\$452,221	\$24,474	\$15,664	-34.6%	-36.0%
Nonlicensed Employees	136	\$6,498	\$9,026	\$9,831	\$14,019	21.2%	42.6%
Social Security Noncertified	211	\$10,934	\$10,099	\$10,653	\$11,536	1.4%	8.3%
Operational Supplies	611	\$1,511	\$5,399	\$3,839	\$8,461	53.8%	120.4%
Teacher Retirement Fund, Prior to 7-1-95	215	\$2,904	\$2,876	\$2,329	\$6,501	22.3%	179.2%
Content	747	\$15,353	\$6,588	\$25,419	\$5,889	-21.3%	-76.8%
Telecommunications Equipment	745	\$38,164	\$3,835	\$68,586	\$5,445	-38.5%	-92.1%
Other Supplies and Materials	615. 660 - 689	\$500	\$2,000	\$1,964	\$3,424	61.8%	74.3%
Public Employees Retirement Fund	214	\$894	\$722	\$1,023	\$3,317	38.8%	224.2%
Miscellaneous Objects	876 - 899	\$0	\$0	\$1,415	\$0	NA	-100.0%
Travel	580	\$202	\$0	\$0	\$0	-100.0%	NA
Wireless Equipment	743	\$2,786	\$11,396	\$14,688	\$0	-100.0%	-100.0%
Postage and Postage Machine Rental	532	\$78	\$0	\$0	\$0	-100.0%	NA
Contributions & Donations to Outside Organizations	570	\$0	\$0	\$5,985	\$0	NA	-100.0%
Non Operational Total		\$10,505,587	\$9,292,175	\$11,410,877	\$9,615,384	-2.2%	-15.7%
Grand Total		\$36,753,350	\$35,960,091	\$38,553,790	\$35,922,899	-0.6%	-6.8%